HAMARA

BAJAJ

LONG NOTE BOOK



A PREMIUM PRODUCT

FROM:

BAJAJ

INDEX

	of College	Ibrahim Eara Kase om I section: Holl No.: Accounts	em	
5.00.	Date	Title	Page No.	Teacher's Sign/ Remarks

Commelice Teach Emanual Accounts ge No. Sign FINANCIAL ACCOUNTS Accountancy - Recording All Business Transactions in a Systematic Manner, posting into ledger, Balancing the Auounts, proposation of Final Accounts & Bolane Sheet classification Annolytys & Interpretation is collectively (alled Augustany transaction: Giving and taking st. while can be Measured in Monitary terms by a Business are Frantactions A Thing or an Expenditure or an meone is an Account

Main Double Entry System : Where Ever a Grantaction, Eaker place Catries are required in two Accounts one account is to be desired & another Ledan to be credited. There gote we can Say without delat their is No credit & without tredit there is No debit born debit & credit for Each Fransaction are Eaval &. Types apposite Such a System & called Double Entry System. to Journalising! Deciding which Allow is to be debited by which Account is to be credited when ever a Fransachien takes places in known a Journalizing. Journal Entry - A decision laken by a bandation about which Account is to be desited & which A/L & to be credited is put on paper is Journal Entry Journal !- Journal & first book of Alc where in all Journal Entries are pared for Every Barration. This Book is also known as primary Book at Book of first Entry.

Mainlained in thorotogyeal order 00 ledger: A book in which all Accounts are Maintained Separally is auditus, ledger. This is also known as we can Scroundry Book of Book of ere U tinal Entry. Alt Types of Account ! In all accounts all pal &. Manified into the type as follows led 10 pelional Account a lead Account a Nominal Account PLLOUNT Louis elia Chown Personal Account: Accounts estuates from the Maries of the person are called personal Account. A Human Being. A Busines firm A company, A corporation an Institution, A society an Apociation are all persons. Every person has a Ac proper Name person are of They are exercise (32.62 and arm) & Giver (3422 Est atom) when Such

Exper a Transaction Takes place. It Mean when a credit Pranaction Takes places Their only The following is the Journals to record personal Accounts. Cash Dabit the receiver aedit the Give Real Account: Things are lead. Accounts sed billitten in the Names of things are that account. Things some into business & Go Must be recorded. There Movement me following formula is applied to Selost head Accounts in Rebot huhad Goes out Morrinal Account : There are Many Expenses & Mainy mione That Takes place in a Business Every Expenditure has a different Maine Similarly Every theone has a different Name. Accounts inviter in the names of

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Account & Income are Nominal Account in Jellouing is the Johnson is applied to record Nominal Accounts. Debit all Expenses and losses Credit all incomes, Grains & projets

Cash Pranaction: When Equal Value is Exchanged both Sides, Then it is a cash Pranaction.

Credit Fransaction: - When Value is Exchanged to only one Side but Not to other Side Them it is a credit Fransaction.

To Decide Which Account is to be debited 1 Ask The Following 2 overtion? Dany Receiver 7 Ans yes No Supervention; humo? (1) @ dry thing coming in ? Yes/No Subavertion: What 9 3 Is it an Expenditure? yes/No Subarrestion: What is the Hame of Expenditure 9 Only one questions Answell you Immediately are its Sub question The Driver of the Sub greation must be delited

To Decide Which Account is to be chedited ASK The Following 3 question dry Giver ? yes/No क्या कोई हमका असार देवहा है। No Who? es No Dany thing Goes out? Yes No (9) Inmat 3) Is it an Expendi Income? ostion De What is the Name of Income. Only one question drevers yes Immediately ask its Sub-avestion The driver of the Sub question Must be credited

Goods Things which are purchased with Goods. functions of Goods (1) purchases (This Alchadways debotted) (2) Sales (This A/e is always credited) (3) purchases returns (This A/c is always credition (4) Sales return (mis A/ is always desated). Instead of using Goods ale The delevent junctions Name Shall be used on its place wille passing the Journal Entry. These Junctions are used only for Goods but Not Joh any other whing

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runchases Alc . -- Do 100000 11700 To Sali Alc To Coun ALC (Freing Goods purchased Jeor Go. pailly for call & pailly on wedit Drawings AL -- Dr 250,000 2, Squan To Cash Ale (Being a Tundira (as Phyladrated boy To proxect To proporter Son law Towards his poplanal use) The Compan Landersbird (tolake - 18) 2000 in 25000 To cash Ac Cour (Being Cast paid in jakpor limited bios Gal TR (Cars A)c - - - Dr 3,00000 To Cash ALL 3,0000; 300 (Being a Santo Cas purchased Ins Office use)

Cash Alc --- Dr 6000 10-5-98 Bad debts A/C Dx 6000 To Kapils A/c 12000 (Being Kapil Be came Turolwent fabrent 50% (ash received & 50%) Moved Townself Bad Debles) on his Econoring To solve of Sais Alc ... Dr 12-5-98 To Can Ale To Discount A/C (Being Sair A/c sottled by cash & Received Discount

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prialicular to Arisan mounts
- Cash Ale by 150,000 Gone =
(Being Business commenced with Capital)
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· putchase spe Dr / 10,000 10000
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京日 日本 一年	12-3-98	(ash Ne: Dr Soon For
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To Cash Alc. (here hindit part)	3 ~

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· 31-1 (18)	Sales relies & Alc Dr. 250 To Hasis Alc (Reinz Goods returned by Hari)

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4.	(Peting Goods delisted ky Mohan)
10.3.98	Sordeni Stores Mc - Dr 2000
	To Sales Ale 3000
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1 1 11-5-48	To purchase deliminate hor
	(Rosing (goods Returned to Godhai
15-48	To cash Ale Son
1	To Cash Ale Sar
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	Amusen & to on crestit)
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7	To Sales Ac 20
	(Rei) Goods Sold To Rami Rect.

noun)	3-98	Sirecha Italli Ac - Ds 100 To purhasi Maria ac (Being Goods returned by Sirecha Stall)
2000 Stow	2-2-98	Sarathi's Alc DS 8000 To Salu Alc 8000 (Cleing Goods Sold To Sarathi' on Execute)
(100 Yolhai)	ay.	Purchasis Ale Nr. 16,500 6,500 To Rao Enterprises Ale 6,500 (Reing Goods purchased from Rao = Enterprises on Usalis)
Sooo Sylkanth	-3-98	Anusha & Lois Ale Br 150 To punhauer elluwinge (Being Goods setund To Anusha &
4200	33-3-98	Ranga faos AL - 08 1620 1620
(t)		(Being Goods Sold To Ranga Ras on Gedit after 10-10 Procle discount)
Reddy	-3-98	Durchaser Alc Dr 2200 To Vengala Raviale 2200 Cheing Goods Durchased from Vengala
		Rao en credit

29-3-98	Sales déturni Alc 188 100 100 100 (Reing Goods délucéed by lami Reddy	98
30-3-98	Desplin (uleprices op. 18 4000 4000 To punitures the 4000 4000 (Being old jamiture bold To Desplin Enterprices on endet)	20-16
31-3-98	Vengala Ravis Ale MY 300 300 10 purchases televisión 70 vengala Ravi)	
		-

DA B. J. Tente

13 Great Quotations

9	Physical bravery is an animal instinct:
0	moral bravery is a much higher
0	and truer courage
900	
M	When wealth is lost, nothing is lost
×	When health is list, something is lost,
	When character is lost, all is lost
0	
0	If you give what you do not need,
0	it is not charity
0	There is nothing so uncommon
D	as common sense
0	
0	Common sense is instinct,
O	and enough of it is genius
000	By mutual confulence and mutual aid,
0	great deeds are done,
0	and great discoveries made,
0	Paucean Committee Committe
0	Conscience is the voice of the soul

10 18 Great Quotations

There are glorious years lying ahead of There is no education like adversity Disarge When you are good to others. For every minute you are angry, you fose sixty seconds of happiness Emerson So often we seek a change in our condition when what we need The beginnings of all things are small. Cicero The greatest test of courage on earth Confession is the first step to repentance Edulurd Gaves

IF YOU ARE LOOKING FOR QUALITY NOT FORLOW!
THEN USE ONLY BAJAJ BOOKS